

## Franchise Tax Board

## ANALYSIS OF ORIGINAL BILL

Author: Papan Analyst: Darrine Distefano Bill Number: AB 1759  
Related Bills: None Telephone: 845-6458 Introduced Date: 01-18-2000  
Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Public Records/State Agency Reports and Studies Available on the Internet

SUMMARY

This bill would require any state agency that maintains, or causes to be maintained, an Internet site to list on its site all reports and studies initiated and prepared by that agency. The required listing shall include, but is not limited to, opinion polls, surveys and research projects. The list of reports and studies shall be continually updated no more than 10 days after completion of a report or study. The agency also shall list any pending reports or studies that it has initiated and list those pending reports or studies on the site no more than 10 days after the initiation of the report or study.

EFFECTIVE DATE

This bill would become effective January 1, 2001.

PROGRAM HISTORY

In March of 1995, Governor Wilson issued an executive order requiring all state agencies to provide public information on the Internet. The California Government web site was established allowing agencies to comply with the executive order and provide agency information on the California Government web site without having to develop a independent web site of their own. The Franchise Tax Board (FTB) was the first department to comply with the order by providing general information and forms on the Internet.

FTB has established its own web site to help taxpayers find the information they need regarding income and franchise taxes. A page on the FTB's web site contains the full text of various reports produced by the department, including the Annual Report and Strategic Plan, information on Board hearings, news releases and other public report and study information. All legislative analyses also are posted on the web site.

SPECIFIC FINDINGS

**Under current state law**, the Franchise Tax Board is required to produce a variety of reports. These include reports describing annual changes to the Internal Revenue Code, the Taxpayer Bill of Rights annual report, Limited Liability Company Fee Adjustment Calculation Study, and other legislatively mandated reports.

## Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	_____ NAR
_____ N	_____ OUA	_____ X PENDING

## Department Director

## Date

Gerald H. Goldberg

3/7/00

Current state law requires the Legislative Counsel to prepare and publish a quarterly report of all reports that state and local agencies are required or requested by law to prepare and file with the Governor or the Legislature. This report is currently available on the Internet.

**This bill** would require any agency that establishes and maintains an Internet site to list on that site all reports and studies initiated and prepared by that state agency. The listing would include, but not be limited to, opinion polls, surveys, and research projects.

**This bill** would require that the list be updated continuously with every completed report or study no more than 10 days after it is completed. The agency also shall list any pending reports and studies no more than 10 days after such report or study has been initiated.

**This bill** would provide that the reports and studies that are to be listed are those that are subject to disclosure to the public.

#### IMPLEMENTATION CONSIDERATIONS

The department prepares a variety of unofficial working documents intended for internal use. Clarifying the definition of "all reports and studies" to mean only those reports and studies that are required to be released to the public would assist the implementation of the bill. Without this clarification, the bill could be interpreted to require all working documents to be posted on the department's web site.

Since the department already provides the full text of public reports subject to disclosure on its web site, adding a list of reports in preparation would not significantly impact the department.

#### FISCAL IMPACT

##### Departmental Costs

This bill would not significantly impact the department's costs.

##### Tax Revenue Estimate

This bill will not impact state income tax revenue.

#### BOARD POSITION

Pending.